

November 16, 2001

The Honorable William A. Hall  
Clerk of the Circuit Court  
County of Warren

Board of Supervisors  
County of Warren

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Warren for the period October 1, 2000 through September 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Properly Manage Cash Collections

The Clerk does not promptly deposit state collections and in 31 out of 52 weeks tested, made deposits only once a week although collections exceeded \$5,000. Section 2.2-806 of the Code of Virginia requires the Clerk to deposit state monies into the state treasury's bank account twice a week, unless the amount does not exceed \$5,000, in which case the Clerk may make deposits once a week. The Clerk should immediately change his deposit procedures to comply with the Code of Virginia.

We discussed these comments with the Clerk on November 16, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable John E. Wetsel, Jr., Chief Judge  
Douglas P. Stanley, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia  
Director, Admin and Public Records  
Department of Accounts

**Commonwealth of  
Virginia  
Auditor of Public Accounts**

**James Monroe Building  
101 North 14<sup>th</sup> Street  
Richmond, Virginia 23219  
(804) 225-3350**

**TO: William A. Hall, Clerk of the Circuit Court**

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**Clerk Fax Number – 540-636-4950      Clerk Phone Number - 540-635-2435**

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**FROM: Carol MacVaugh, Court Audit Supervisor**

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**DATE: Friday, December 28, 2001      TIME: 8:33 AM**

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**Number of pages including cover page:**

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**CONFIDENTIAL FOR: William A. Hall, Clerk**

**MESSAGE:** Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

**It is important that you call me at (804)-225-3350 x335 by Thursday, December 20, 2001 if you have items for discussion. Otherwise, we will issue the report as shown. Thank you for your time.**